



**DEPARTMENT OF REVENUE**  
Property Tax Division

Chapter 6

**Listing Personal Property  
on the Tax Roll**

**PERSONAL PROPERTY MANUAL**

Effective: January 1, 2008

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**LISTING PERSONAL  
PROPERTY  
ON THE TAX ROLL**



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**PERSONAL PROPERTY TAX ROLL**

On or before February 1 of each year, the County Assessor shall mail an Arizona Business Property Statement (DOR. Form 82520) or an Arizona Agricultural Business Property Statement (DOR Form 82520A) to each person who owns, or is in charge of taxable personal property. This property statement will list all personal property as of December 31 of the prior year, and the property will be valued as of January 1. The statement must be processed and returned to the County Assessor on or before April 1. On written request, and for good cause, the Assessor may grant a thirty day extension on the filing date. A.R.S. § 42-15053(A).

Upon completing the assessment of property to be placed on the Personal Property Tax Roll, the County Assessor mails a Notice of Value on or before August 30 to the owner or to the person in whose possession the property is found at the time of valuation, pursuant to A.R.S. § 42-19006.

If dissatisfied with the valuation or classification of the personal property, an appeal may be filed on a Petition for Review of Personal Property Valuation (DOR Form 82530) within twenty days of the date the Notice of Value is mailed. Refer to Chapter 8, "Personal Property Appeals Process," for a discussion of the procedures to appeal personal property valuation. See the section titled, "Appeals Process For The Personal Property Tax Roll" for a more detailed discussion. For all personal property, pursuant to A.R.S. § 42-11001(15)(b), the valuation year is defined as the calendar year in which the taxes are levied.